

MINUTES OF MEETING  
TOHOQUA  
COMMUNITY DEVELOPMENT DISTRICT

The Audit Committee meeting of the Board of Supervisors of the Tohoqua Community Development District was held on Wednesday, August 4, 2021 at 9:00 a.m., at Tohoqua Amenity Center, 1830 Fulfillment Drive, Kissimmee, Florida.

Present were:

Andre Vidrine  
Marcus Hooker  
Jim Dowd  
George Flint

**FIRST ORDER OF BUSINESS**

**Roll Call**

Mr. Flint called the meeting to order at 9:00 a.m. A quorum was present.

**SECOND ORDER OF BUSINESS**

**Public Comment Period**

Mr. Flint: No members of the public are present.

**THIRD ORDER OF BUSINESS**

**Review of Proposals for Fiscal Year 2021  
Audit Services**

Mr. Flint: The Audit Committee met previously and approved the form of the Request for Proposals (RFP), selection criteria, notice in the newspaper and sent the RFP to four or five firms that provide the majority of these services. We received bids from Grau & Associates (Grau) and Berger, Toombs, Elam, Gaines & Frank (Berger, Toombs).

**FOURTH ORDER OF BUSINESS**

**Tally of Audit Committee Members  
Rankings and Selection of an Auditor**

Mr. Flint: You have the Ranking Sheet in your agenda. The ranking criteria includes Ability of Personnel, Proposers Experience, Understanding of Scope of Work, Ability to Furnish the Required Services and Price. We asked them to provide pricing for five years, although you enter into one-year engagements. Grau was slightly more if you add up all five years. Their total was \$18,500, but if add all five years of Berger, Toombs, it is \$16,375. The first year is a difference

of \$340 between Grau and Berger, Toombs. Either the Board can fill out these rankings individually and I can tally those or the committee can come up with a consensus ranking.

Mr. Vidrine: I think we can do a consensus ranking.

Mr. Flint: I think both are experienced. Their personnel are capable.

Mr. Vidrine: My assessment is the ability to hit deadlines is critical. There have been a lot of challenges. So, we need to be able to hit deadlines. It seems that Grau would be the front runner in my opinion.

Mr. Flint: Okay. How would you translate that? We need to come up with a ranking.

Mr. Vidrine: For the different categories?

Mr. Flint: Right.

Mr. Vidrine: Getting the job done would probably be the highest. Are we assessing a number of points for that, George?

Mr. Flint: Yes. Each criterion is from 0 to 20.

Mr. Vidrine: I see what you are saying. I would say that Grau and Berger, Toombs receives 20 points each for Ability of Personnel, 20 points each for Proposers Experience and 20 points each for Understanding of Scope of Work. However, Ability to Furnish the Required Services, is the concern. Grau is getting the job done so they would receive 20 points, whereas Berger, Toombs is not as consistent so they would receive 16 points. For Price, Grau is more expensive and would receive 19 points and Berger, Toombs would receive 20 points.

Mr. Flint: Does that add up to 99 points for Grau and 96 for Berger, Toombs?

Mr. Vidrine: Yes, that is correct.

Mr. Flint: Is the committee comfortable with that ranking? If so, we need a motion to approve the consensus ranking with Grau ranked number one.

On MOTION by Mr. Vidrine seconded by Mr. Hooker with all in favor accepting the consensus ranking of Grau & Associates as the number one ranked firm to provide auditing services and Berger, Toombs, Elam, Gaines & Frank number two was approved.

**FOURTH ORDER OF BUSINESS**

**Adjournment**

On MOTION by Mr. Vidrine seconded by Mr. Hooker with all in favor the Audit Committee Meeting was adjourned.